



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Siskiyou
Yreka, California**

**Date: July 11, 2003
Filing Ref: SIS04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|------------------------------|---------------------------------|
| 1. Employee Fringe Benefits | 6. Medical Insurance (ISF) |
| 2. County Counsel | 7. Liability Insurance (ISF) |
| 3. Data Processing | 8. Workers' Compensation (ISF) |
| 4. Automotive Services (ISF) | 9. Unemployment Insurance (ISF) |
| 5. Communications (ISF) | 10. Vision Insurance (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The adjustment listed for Consolidated Courts and Courts – Non Rule 810 must not be used when calculating carry-forward, however, the adjustment for the newly established Public Authority – IHSS must be included when calculating carry-forward in the 2005-06 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SISKIYOU

BY *LeAnna Dancer*
LeAnna Dancer

Auditor - Controller - Recorder

Name

Title

7/15/03

Date

STEVE WESTLY**CALIFORNIA STATE CONTROLLER**

BY *Michael J. Havey*

Michael J. Havey, Chief

Bureau of Payments

Division of Accounting and Reporting

July 18, 2003

Date

Negotiated by Thomas Cotton

Telephone (916) 322-8399

cc: State and Federal Agencies

Attachment

SISKIYOU COUNTY
COUNTYWIDE COST ALLOCATION PLAN
F/Y 2003-2004

EXHIBIT A

REVISED

23-Jun-03

		BUILDING USE SCHED. 1	EQUIPMENT USE SCHED. 2	INSURANCE SCHED. 3	ADMIN. SCHED. 4	AUDITOR CONTROLLER SCHED. 5	COUNTY COUNSEL SCHED. 6	COURTHOUSE & GROUNDS SCHED. 7	TREASURER SCHED. 8	DATA PROCESSING SCHED. 10	F/Y 00-01 ACTUAL COST	ROLL FORWARD SCHED. 11	ADJUSTMENT	2002-2003 CLAIMABLE COST
1001	101010	BOARD OF SUPERVISORS	1,552	921	8,067	1,395	5,778	143,815	11,682	53	1,900	174,962	30,016	204,978
1001	101040	ASSESSMENT APPEALS BOARD	0	0	0	14	225	776	0	2	50	1,088	(3,996)	(2,929)
1001	102020	ASSESSOR	2,333	7,558	28,248	5,398	9,819	5,539	18,961	32	4,298	81,983	4,688	86,670
1001	105010	ELECTIONS & REGISTRATION	466	1,510	2,887	1,662	6,330	1,034	3,386	62	(3,782)	13,574	(5,730)	7,845
1001	107030	OLD HOSPITAL BUILDING	0	2,966	2,580	0	0	0	0	0	0	5,546	1,086	6,633
1001	110030	SURVEYOR	589	1,852	4,961	733	2,314	560	11,890	6	(240)	22,667	2,534	25,202
1001	201010	COURTS - NON RULE 810	8,317	0	1,075	1,032	18,541	0	45,147	12	(1,507)	70,818	48,985	76,406
1001	201080	CLERK	1,533	2,265	17,869	1,008	6,730	2,478	11,148	18	(9,418)	33,829	(11,453)	22,176
1001	201090	GRAND JURY	0	0	0	55	3,486	6,207	0	68	0	9,816	(5,583)	4,232
1001	201160	D.A. PUBLIC ADMINISTRATOR	3,728	2,627	7,588	24,548	17,591	3,211	16,004	114	4,962	80,368	31,024	111,392
1001	201165	D.A. VICTIM WITNESS	0	0	0	119	1,792	0	0	18	3,584	5,492	(5,466)	27
1001	201168	D.A.SPOUSAL ABUSER PROSECUTION	0	0	0	49	333	0	0	2	100	484	155	640
1001	201170	PUBLIC DEFENDER	0	745	2,798	1,820	5,817	0	0	46	(328)	10,899	(531)	10,367
1001	201190	COURT APPOINTED COUNSEL	0	0	0	329	5,262	0	0	79	0	5,670	5,670	11,340
1001	202010	SHERIFF-CORONER	13,466	327,978	37,801	41,168	54,139	8,491	60,239	432	15,861	559,575	(58,107)	503,468
1001	202020	SHERIFF-WATER SAFETY	0	0	165	952	1,378	0	0	3	0	2,498	266	2,761
1001	202030	SHERIFF-MARIJUANA ERAD.	0	0	0	0	0	0	0	0	100	(4,668)	100	(4,568)
1001	202040	SHERIFF-KLAMATH PATROL	0	0	1,948	0	0	0	0	0	0	1,948	(424)	1,525
1001	202050	SHERIFF-MODOG FOREST	0	0	0	0	0	0	0	0	0	0	(66)	(66)
1001	202080	SISKIYOU NARCOTIC TASK FORCE	0	0	119	853	2,484	0	0	27	100	3,582	566	4,148
1001	202150	CRIME RESISTANCE GRANT	0	0	33	701	2,283	0	0	24	0	3,041	785	3,836
1001	202190	MARIJUANA SUPPRESSION-TERM 6/99	735	0	51	279	1,227	0	2,211	10	0	4,514	4,218	8,731
1001	203010	JAIL	82,800	32,845	14,489	33,867	29,341	0	13,979	177	2,856	210,234	(8,644)	201,591
1001	203040	JUVENILE HALL	4,585	1,583	3,585	4,747	10,423	0	14,087	111	0	39,112	6,613	45,724
1001	203050	PROBATION	2,022	14,202	9,214	23,413	13,890	1,121	4,214	97	6,602	74,774	26,582	101,356
1001	203070	COMPREHENSIVE YOUTH AUTHORITY	0	0	185	1,111	3,333	0	0	27	0	4,635	2,342	6,977
1001	203090	INMATE WORK PROGRAM	0	0	0	0	0	0	0	0	0	0	(883)	(883)
1001	206010	AGRICULTURE COMMISSIONER	5,131	62,443	15,268	7,111	15,343	86	42,709	113	1,487	149,691	53	149,744
1001	206020	BUILDING DEPARTMENT	0	7,390	10,327	1,668	5,731	754	0	18	(1,186)	24,701	(810)	23,891
1001	207010	RECORDER	1,297	5,145	11,715	2,640	10,357	129	9,432	16	208	40,939	3,157	44,096
1001	207020	EMERGENCY SERVICES	0	4,295	33	474	1,329	0	0	10	0	6,141	3,642	9,782
788400	207040	LOCAL AGENCY FORMATION COMMISSION	0	0	0	0	453	647	0	4	0	1,104	797	1,901
1001	207080	PLANNING	596	3,475	8,120	2,858	7,791	18,577	8,547	54	4,635	54,653	(1,558)	53,095
1001	207090	ANIMAL CONTROL	2,804	484	2,737	775	7,106	86	1,769	53	0	15,815	12,510	28,325
1001	207100	PREDATORY ANIMAL	0	0	33	270	635	0	0	0	0	938	230	1,168
1001	302010	DIRECTOR OF AIRPORTS	0	0	0	23	1,150	3,577	0	11	122	4,883	1,203	6,087
1001	505010	VETERANS SERVICE	164	0	2,669	416	1,971	0	1,238	18	142	6,618	2,507	9,126
2126	506040	COMMUNITY SERVICES COUNCIL	0	0	0	0	1,841	0	0	15	0	1,857	898	2,754
1001	602010	LIBRARY	611	18,198	33,302	8,322	17,161	0	4,600	184	57,354	139,733	54,175	193,908
1001	603010	TULELAKE FARM ADVISOR	0	0	33	234	1,258	0	0	13	0	1,539	(7,686)	(6,146)
1001	603020	YREKA FARM ADVISOR	887	1,329	2,671	657	3,083	0	4,436	37	0	13,081	(58)	13,024
1001	702010	MUSEUM	0	0	4,185	557	1,566	0	0	18	0	6,327	3,323	9,650
2102	207070	FISH & GAME	0	0	0	16	820	0	0	8	0	844	(324)	520
2103	301010	ROAD	0	0	5,750	37,281	73,834	8,469	2,526	485	29,664	157,990	8,822	166,811
2106	204010	GENERAL COUNTY FIRE	0	0	0	452	1,831	0	0	10	0	2,292	1,220	3,513
2108	401060	TOBACCO PREVENTION	0	0	33	311	1,967	129	0	18	83	2,541	425	2,967
2110	201110	D.A. FAMILY SUPPORT	0	0	1,847	17,467	35,991	2,608	0	4,221	22,064	84,188	21,750	105,948
2120	501010	HUMAN SERVICES ADMINISTRATION	26,528	0	5,249	25,625	73,468	10,968	43,566	1,601	33,220	220,226	29,207	249,432
2121	401010	HEALTH DEPARTMENT	2,555	0	1,500	9,976	40,424	4,159	16,801	178	(4,535)	71,058	900	71,958

SISKIYOU COUNTY
COUNTYWIDE COST ALLOCATION PLAN
FY 2003-2004

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23-Jun-03

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2121	401012	0	0	0	0	0	0	0	1	0	1	(307)		(305)
2121	401015	0	0	0	0	97	0	0	0	1,388	1,485	1,033		2,519
2121	401080	0	0	0	0	14	0	0	0	1,388	1,402	807		2,210
2121	401081	0	0	0	0	0	0	0	0	100	100	73		173
2121	401090	0	0	119	827	3,905	0	0	42	256	5,149	4,273		9,422
2121	401091	0	0	0	0	35	0	0	1	1,388	1,424	331		1,755
2121	401092	0	0	0	0	0	0	0	0	744	744	130		874
2121	403010	0	0	0	0	55	0	0	1	1,388	1,445	17		1,461
2122	401030	0	0	3,020	22,236	47,931	13,318	0	486	4,840	91,832	(30,375)		61,457
2122	401100	0	0	808	5,954	15,680	0	0	128	0	22,569	5,447		28,016
2122	401130	0	0	203	1,723	6,608	0	0	60	0	8,594	8,403		16,996
2122	401140	0	0	0	0	69	0	0	0	0	69	(3,643)		(3,573)
2122	501040	0	0	0	0	0	0	0	0	0	0	(5,294)		(5,294)
2123	401065	0	0	0	0	4,063	0	0	38	0	4,101	3,564		7,665
2302	201168	0	0	0	285	1,037	0	0	7	5,802	7,140	6,440		13,580
2306	201169	0	0	0	329	1,149	0	0	6	5,802	7,285	5,471		12,757
2307	506050	0	0	0	2	19	0	0	0	100	121	(489)		(348)
2501	205010	0	0	0	723	3,632	1,595	0	27	(1,507)	4,770	(889)		3,881
2502	401050	0	0	0	220	3,953	4,116	0	38	84	8,411	(12,664)		(4,253)
2504	402040	0	0	0	79	3,188	0	0	2	0	3,269	1,334		4,604
2505	303020	0	0	0	42	1,099	0	0	9	0	1,150	1,512		2,663
2506	303030	0	0	0	380	1,582	0	0	12	(1,507)	448	(1,909)		(1,482)
2508	204034	0	0	0	2	337	259	0	1	0	598	417		1,015
2509	404040	0	0	0	203	862	16,853	0	2	0	17,920	2,533		20,453
2551	204035	0	0	0	22	2,493	0	0	18	0	2,533	755		3,289
2552	204036	0	0	0	43	1,691	0	0	1	0	1,735	552		2,288
5230	302020	0	0	0	8	251	0	0	2	0	262	(37)		225
5230	302030	0	0	0	9	620	0	0	10	0	639	90		729
5230	302040	0	0	0	10	555	0	0	5	0	571	118		689
5230	302050	0	0	0	66	1,544	0	15,975	8	0	17,593	14,947		32,541
5230	302060	0	0	0	15	596	0	0	6	0	617	27		644
5350	404010	0	0	154	4,153	21,900	7,176	0	14,944	(1,804)	46,723	1,318		48,042
5350	404110	0	0	0	0	83	0	0	0	0	83	83		166
5350	404114	0	0	0	2	25	0	0	0	0	27	27		53
5350	404118	0	0	0	75	910	0	0	7	0	992	577		1,569
5350	404119	0	0	0	0	0	0	0	0	0	0	0		0
5660	303010	8,632	0	615	3,353	11,806	0	5,626	79	(3,736)	24,376	(1,195)		23,181
6101	110070	18,028	0	306	1,385	7,216	0	5,760	36	0	32,731	2,272		35,003
6103	106020	17,325	0	349	1,197	6,072	0	8,866	46	0	33,854	(11,480)		22,395
6106	110012	0	0	0	201	3,465	11,250	0	20	0	14,936	(100,299)		(85,363)
6107	110014	0	0	0	101	385	0	0	1	0	488	140		627
6108	110018	0	0	0	(8,154)	4,768	0	0	5	0	(3,381)	(672)		(4,053)
6109	110018	0	0	0	3,734	39,224	0	0	3	0	42,961	2,804		45,765
6120	110019	0	0	0	87	785	0	0	0	0	872	304		1,175

SISKIYOU COUNTY
COUNTYWIDE COST ALLOCATION PLAN
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6140	110017	HEALTH INSURANCE - DENTAL	0	0	0	187	1,146	0	0	0	0	1,334	0		1,334
788107	201020	JUVENILE DEPENDENCY GRANT	0	0	0	0	0	0	0	0	0	0	(1,110)		(1,110)
788107	201025	ACCESS TO VISITATION GRANT	0	0	0	0	20	0	0	0	0	20	(77)		(56)
788107	201030	CALIFORNIA DRUG COURT PROJECT	0	0	0	0	0	0	0	0	100	100	(248)		(148)
788107	201035	JUVENILE ADDICTION COURT	0	0	33	0	702	0	0	0	0	735	735		1,469
788107	201040	COURT COMMISSIONER	0	0	66	0	970	0	0	0	0	1,036	(1,899)		(662)
788107	201050	COURT FACILITATOR	0	0	33	0	371	0	0	0	0	404	(1,247)		(843)
788107	201060	CONSOLIDATED COURTS	0	0	1,963	7,762	72,169	8,448	13,793	11,025	268	115,427	(29,360)	1	129,261
788107	506010	SMALL CLAIMS ADVISORY SERVICE	0	0	0	0	0	0	0	0	0	0	(14)		(14)
788200	506030	P.S.A. #2	0	0	0	0	6,359	0	0	72	(84)	6,348	2,802		8,949
782100	207110	ETNA CEMETERY DISTRICT	0	0	0	0	2,589	0	0	12	0	2,611	2,611		5,222
782200	207110	FT JONES CEMETERY DISTRICT	0	0	0	0	1,603	0	0	16	0	1,619	1,619		3,239
782300	207110	HAPPY CAMP CEMETERY DISTRICT	0	0	0	0	1,266	0	0	14	0	1,280	1,280		2,559
782400	207110	HORN BROOK CEMETERY DISTRICT	0	0	0	0	1,911	0	0	24	0	1,935	1,935		3,871
782500	207110	LAKEVIEW CEMETERY DISTRICT	0	0	0	0	716	0	0	6	0	722	722		1,445
782600	207110	PICARD CEMETERY DISTRICT	0	0	0	0	960	0	0	8	0	968	968		1,936
782700	207110	SHASTA VALLEY CEMETERY DISTRICT	0	0	0	0	3,936	0	0	35	0	3,971	3,971		7,942
783000	204030	BUTTE VALLEY FIRE PROTECTION DIST	0	0	0	0	1,772	0	0	23	0	1,794	1,794		3,589
783100	204030	COPCO LAKE FIRE PROTECTION DIST	0	0	0	0	856	0	0	9	0	845	845		1,691
783200	204030	DUNSMUIR FIRE PROTECTION DIST	0	0	0	0	2,849	0	0	23	0	2,872	2,872		5,744
783300	204030	GAZELLE FIRE PROTECTION DIST	0	0	0	0	864	0	0	9	0	873	873		1,746
783400	204030	GRENADA FIRE PROTECTION DIST	0	0	0	0	1,837	0	0	19	0	1,856	1,856		3,312
783500	204030	HAPPY CAMP FIRE PROTECTION DIST	0	0	0	0	1,657	388	0	22	0	2,067	2,067		4,135
783600	204030	HORN BROOK FIRE PROTECTION DIST	0	0	0	0	1,115	0	0	11	0	1,128	1,128		2,252
783700	204030	MONTAGUE FIRE PROTECTION DIST	0	0	0	0	1,522	0	0	1	0	1,522	1,522		3,045
783800	204030	MT SHASTA FIRE PROTECTION DIST	0	0	0	0	3,691	1,185	0	19	0	4,896	4,896		9,791
783900	204030	SCOTT VALLEY FIRE PROTECTION DIST	0	0	0	0	2,786	560	0	41	0	3,387	3,387		6,774
784000	204030	SO YREKA FIRE PROTECTION DIST	0	0	0	0	1,919	0	0	24	0	1,943	1,943		3,886
784100	204030	TULELAKE FIRE PROTECTION DIST	0	0	0	0	2,676	0	0	26	0	2,702	2,702		5,404
784300	204030	MAYTEN FIRE PROTECTION DIST	0	0	0	0	2,347	0	0	11	0	2,358	2,358		4,716
785300	404012	HAPPY CAMP SANITARY DISTRICT	0	0	0	0	3,561	0	0	55	0	3,616	3,616		7,231
786500	701020	DUNSMUIR RECREATION DISTRICT	0	0	0	0	3,720	86	0	52	0	3,858	3,858		7,716
786510	701020	MT SHASTA RECREATION DISTRICT	0	0	0	0	8,169	1,250	0	124	0	9,543	9,543		19,086
786520	701020	WEED RECREATION DISTRICT	0	0	0	0	3,681	991	0	53	0	4,726	4,726		9,451
787540	205050	BUTTE VALLEY RCD	0	0	0	0	28	0	0	0	0	28	28		55
787550	205052	SHASTA VALLEY RCD	0	0	0	0	1,086	0	0	10	0	1,096	1,096		2,193
787560	205054	SISKIYOU RESOURCE CONS. DISTRICT	0	0	0	0	11,335	0	0	170	0	11,505	11,505		23,010
		SCHOOLS	0	0	0	0	2,126	(2,956)	0	66,370	0	65,540	5,856		71,196
2127	502055	PUBLIC AUTHORITY - IHSS	0	0	0	0	0	0	0	0	0	0	0	2	8,949
		ALL OTHERS	9,075	234,057	17,851	1,046	11,157	5,258	74,771	83	0	353,269	(24,851)		328,448
		GRAND TOTAL	213,737	733,878	274,615	310,776	870,680	293,002	473,341	102,909	183,409	3,456,356	118,866		3,584,171
		Service to Service (balancing only)	3,193	48,375	42,013	27,688	46,303	40,847	25,592	1,895	0	0	0		0
			216,930	782,253	316,628	338,464	916,984	333,848	498,933	104,804	183,409	3,456,356	118,866		3,584,171

General Fund Total 1,979,982
Other than General Fund Total 1,047,831
Not Billed 556,258
3,584,171

1. One-time adjustment and will not be used when calculating Carryforward for 2005-06 Plan
Courts- Non Rule 810 (1001-201010) is a separate operating department used to accumulate costs not reimbursed by the Courts

2. ADJUSTMENT FOR NEW DEPARTMENT EFFECTIVE 2003-04

